

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION**

UNITED STATES OF AMERICA

v.

LOUIS SIMPSON (1)

§  
§  
§  
§  
§

Case No. 4:08-cr-123


**ORDER DENYING IN PART AND GRANTING IN PART  
DEFENDANT'S MOTION IN LIMINE**

Before the court are the “Defendant’s Motion in Limine Regarding Extrinsic Evidence” (de # 18) and the government’s Response (de # 20) thereto. In his Motion, Louis Simpson, the Defendant, asks the court to issue a limine order regarding extraneous acts evidence. The government intends to introduce evidence, under FED. R. EVID. 404(b), of Simpson’s failure to file an income tax return for 2006 to prove concealment of the fraud and intent to defraud.

The court addressed this issue in *United States v. Ribaud*, No. 4:06-cr-276 (de # 79) and allowed the government to introduce extrinsic evidence for the same purpose. Therefore, the evidence the government intends to introduce in this matter is admissible under Rule 404(b). *United States v. Jensen*, 41 F.3d 946, 958 (5<sup>th</sup> Cir. 1994); *see also United States v. Morgan*, 505 F.3d 332, 340 (5<sup>th</sup> Cir. 2007) (citing *Jensen*).

Based on the foregoing, the court is of the opinion that the “Defendant’s Motion in Limine Regarding Extrinsic Evidence” (de # 18) should be DENIED insofar as it relates to the government’s introduction of Simpson’s failure to file a tax return for 2006 and GRANTED insofar as it seeks the exclusion of additional extrinsic evidence without first advising the court outside the presence of the jury.

**SIGNED this the 3rd day of November, 2008.**

  
\_\_\_\_\_  
RICHARD A. SCHELL  
UNITED STATES DISTRICT JUDGE